Docket No.: 21581-000240-US1

(PATENT)

RESPONSE AFTER FINAL - EXPEDITED PROCEDURE - ART UNIT 1621 IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Akira Nishiyama

Application No.: 10/705,665

Art Unit: 1621

Examiner: Paul A. Zucker Filed: November 12, 2003

For: PROCESSES FOR THE PREPARATION OF 5-

HYDROXY-3-OXOPENTANOIC ACID

DERIVATIVES

RESPONSE TO FINAL OFFICE ACTION UNDER 37 CFR 1.116

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

This is in response to the Final Office Action dated September 17, 2004.

No Amendments have been made to the Claims in this paper.

Remarks begin on page 2 of this paper.